{tab=Effective Rules}

The rules avaliable on this site are in PDF format. If you need RTF format for use in a word processor, please visit the Division of Administrative Rules site .

- R861-1A – Administrative Procedures
- R865-3C – Corporation Income Tax
- R865-4D – Special Fuel Tax
- R865-6F – Franchise Tax
- R865-7H – Environmental Assurance Fee
- R865-9I – Income Tax
- R865-11Q – Sales and Use Tax
- R865-12L – Local Sales and Use Tax
- R865-13G – Motor Fuel Tax
- R865-14W – Mineral Producers' Withholding Tax
- R865-15O – Oil and Gas Severance Tax
- R865-16R – Severance Tax
- R865-19S – Sales and Use Tax
- R865-20T – Tobacco Tax
- R865-21U – Use Tax
- R865-25X – Brine Shrimp Royalty
- R867-2B – Delinquent Tax Collection
- R873-22M – Motor Vehicle
- R877-23V – Motor Vehicle Enforcement
- R884-24P – Property Tax

{tab=Proposed Rules}
- Public Notice for the Following Rules – Comments Due October 17, 2011
- R861-1A-24 Formal Adjudicative Proceedings Pursuant to Utah Code Ann. Sections 59-1-502.5, 63G-4-206, and 63G-4-208.

- Public Notice for the Following Rules – Comments Due December 1, 2011
- R884-24P-53 2012 Valuation Guides for Valuation of Land Subject to the Farmland Assessment Act Amendment Pursuant to Utah Code Ann. Section 59-2-515.

- [Public Notice for the Following Rules – Comments Due December 15, 2011](#)
- [R865-4D-24 Special Fuel Tax License Pursuant to Utah Code Ann. Section 59-13-302](#)
- [R865-6F-8 Allocations and Apportionment of Net Income (Uniform Division of Income for Tax Purpose Act) Pursuant to Utah Code Ann. Section 59-7- 321](#)
- [R865-6F-28 Enterprise Zone Corporate Franchise Tax Credits Pursuant to Utah Code Ann. Sections 63M-1-401 through 63M-1-416](#)
- [R865-9I-2 Determination of Utah Resident Individual Status Pursuant to Utah Code Ann. Section 59-10-103; 59-10-136](#)
- [R865-9I-18 Taxpayer Records, Statements, and Special Returns Pursuant to Utah Code Ann. Section 59-1-1406](#)
- [R865-9I-37 Enterprise Zone Individual Income Tax Credits Pursuant to Utah Code Ann. Section 63M-1-401 Through 63M-1-414](#)
- [R865-13G-17 Motor Fuel Tax License Pursuant to Utah Code Ann. Section 59-03-203](#)

{tab=Recently Changed}
- The following rules became effective October 27, 2011

- [R884-24P-57 Judgment Levies Pursuant to Utah Code Ann. Sections 59-2-918.5, 59-2-924, 59-2-1328, and 59-2-1330.](#)
- [R884-24P-71 Agreements with Commercial or Industrial Taxpayers for Equal Property Tax Payments Pursuant to Utah Code Ann. Section 59-2- 1308.5.](#)

- The following rules became effective October 13, 2011

- [R865-3C-1 Allocation of Net Income Pursuant to Utah Code Ann. Section 59-7- 204.](#)
- [R865-4D-19 Refund of Special Fuel Taxes Paid by Government Entities Pursuant to Utah Code Ann. Section 59-13-301.](#)
- [R865-6F-14 Extent to Which Federal Income Tax Provisions Are Followed for Corporation Franchise Tax Purposes Pursuant to Utah Code Ann. Sections 59-7-106, 59-7-108, 59-7-501, and 59-7-502.](#)
- [R865-12L-16 Notification to Tax Commission Upon Change in the Election to Collect County or Municipality Imposed Transient Room Taxes Pursuant to Utah Code Ann. Sections 59-12-301 and 59-12-355.](#)
- [R865-13G-10 Exemption For Purchase of Motor Fuels by State and Local Government Agencies Pursuant to Utah Code Ann. Section 59-13-201.](#)
- [R865-15O-1 Oil and Gas Severance Tax Pursuant to Utah Code Ann. Sections 59-5-102 and 59-5-104](#)
- [R867-2B-1 Collection of Penalty Pursuant to Utah Code Ann. Section 59-1-302.](#)
- [R884-24P-28 Reporting Requirements For Leased or Rented Personal Property, Pursuant](#)

to Utah Code Ann. Section 59-2-306.
 - R884-24P-33 2012 Personal Property Valuation Guides and Schedules Pursuant to Utah Code Ann. Section 59-2-301
 - R884-24P-42 Farmland Assessment Audits and Personal Property Audits Pursuant to Utah Code Ann. Subsection 59-2-508(2), and Section 59-2-705
 - R884-24P-57 Judgment Levies Pursuant to Utah Code Ann. Sections 59-2-918.5, 59-2-924, 59-2-1328, and 59-2-1330.

 - The following rules became effective August 29, 2011

 - R884-24P-72 State Farmland Evaluation Advisory Committee Procedures

 - The following rules became effective August 25, 2011

 - R865-4D-19 Refund of Special Fuel Taxes Paid by Government Entities
 - R865-7H-1 Environmental Assurance Fee for Retailers or Consumers Not Participating in the Environmental Assurance Program
 - R865-7H-2 Environmental Assurance Fee on Packaged Petroleum Products
 - R865-7H-3 Environmental Assurance Fee on Exports of Petroleum Products
 - R865-13G-13 Refund of Motor Fuel Taxes Paid
 - R865-13G-15 Reduction in Motor Fuel Tax for Distributors Subject to Navajo Nation Fuel Tax
 - R865-14W-1 Mineral Production Tax Withholding
 - R884-24P-17 Reappraisal of Real Property by County Assessors
 - R884-24P-34 Use of Sales or Appraisal Information Gathered in Conjunction With Assessment/Sales Ratio Studies
 - R884-24P-72 State Farmland Evaluation Advisory Committee Procedures

 - The following rules became effective August 11, 2011

 - R865-13G-16 Aviation Fuel Tax Refund or Credit
 - R865-19S-42 Sales to The State of Utah and Its Subdivisions
 - R865-20T-13. Calculation of Tax on Moist Snuff
 - R865-20T-5. Bonding Requirements for Cigarette and Tobacco Products
 - R865-20T-6 Purchase of Cigarette Stamps
 - R865-4D-3 User-Dealer's License
 - R865-6F-23 Utah Steam Coal Tax Credit
 - R873-22M-31 Determination of Special   Interest Vehicle
 - R873-22M-37 Standard Issue License Plates

- [R884-24P-14 Valuation of Real Property Encumbered by Preservation Easements](#)
- [R884-24P-41 Adjustment or Deferral of Property Taxes Summary:](#)
- [R884-24P-8 Security for Property Tax on Uranium and Vanadium Mines](#)

{tab=Petitions to Amend} **R865-6F-28 – Enterprise Zone Corporate Franchise Tax Credit**

- [Letter – Aug 6, 2008](#)
- [Letter – Aug 7, 2008](#)
- [Letter – Aug 14, 2008](#)
- [Letter – Oct 2, 2008](#)

R884-24P-62 – Unitary Assessment – Telecom

- [Petition](#)
- [Memorandum](#)
- [Letter – Jun 27, 2008](#)
- [Letter – Sep 2, 2008](#)
- [Letter – Sep 25, 2008](#)
- [Final Order](#)

R884-24P-62 – Unitary Assessment – Wind Power Generating Plants

- [Public Notice](#)
- [Requested Amendment](#)
- [Redacted Petition](#)

{tab=Search All Rules}

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